

# **CLERMONT COUNTY**

2015 APPROPRIATION ADMINISTRATION RECOMMENDATION

# 2015 APPROPRIATION

- This appropriation covers the County General Fund and all other funds under the budgetary control of the Board of County Commissioners
  - 116 funds with 2015 expense appropriations
- By law the County's appropriation must be balanced
  - The appropriated expenditure level for each fund cannot exceed the projected available resources

# 2015 BOARD OF COUNTY COMMISSIONERS APPROPRIATION PRIORITIES

- Approving a 2015 Balanced Budget
- Opening additional beds in Adult Detention Center
- Staff Salary Action
- Funding the Community Alternative Sentencing Center
- Continuation of the currently approved Capital Plan
- Continuation of the Economic Development Plans
- Covering a portion of the increased cost of Health Care
- Restoration of some of the previously unfunded Sheriff Deputy positions

# 2015 GENERAL FUND APPROPRIATION

# GENERAL FUND BUDGET PRINCIPLES

1. Maintain a distinction between Operating Revenues and Expenses and Non-Operating Revenues and Expenses
  2. Limit General Fund Operating Appropriation to Operating Revenue level
  3. Maintain a sufficient General Fund balance for cash flow, investment opportunities, limitation of mid year economic reactionary changes, and any other unplanned issues
- Following these principles year after year demonstrates the County's commitment to prudent financial management

# 1. NON-OPERATING VS. OPERATING REVENUES AND EXPENSES

## Non-Operating revenues/expenses

- Designated programs within the fund
  - Economic Development – funded with a dedicated portion of the general fund conveyance fee
  - Workforce Investment Board/SWORTC– funded with reimbursements of all expenses by participating county’s DJFS organizations
  - Stormwater– Pass through funds
- Loans to other funds
  - Advances and repayment of advances
- Donations/ Grants/Pass Through funds/One-time revenues or expenses (ex:bond forfeitures-retirement payouts)

## 2. LIMIT OPERATING APPROPRIATIONS

### Limit Operating Expenses to Operating Revenue Estimate

- Live within our means
  - The basis of the appropriation will be the General Fund revenues that are expected to be received
  - For 2015 - limiting operating expenses to 2015 operating revenues
- Estimated 2015 Operating Revenues \$50.893M
- 2015 Recommended Operating Appropriation \$50.893M

### 3. MAINTAIN GENERAL FUND BALANCE

Fund balance provides financial flexibility to react to budget shortfalls or unforeseen circumstances in a timely manner

Volatile revenue dependency

- The General Fund is dependent on sales tax and interest earnings for a large portion of its revenue source

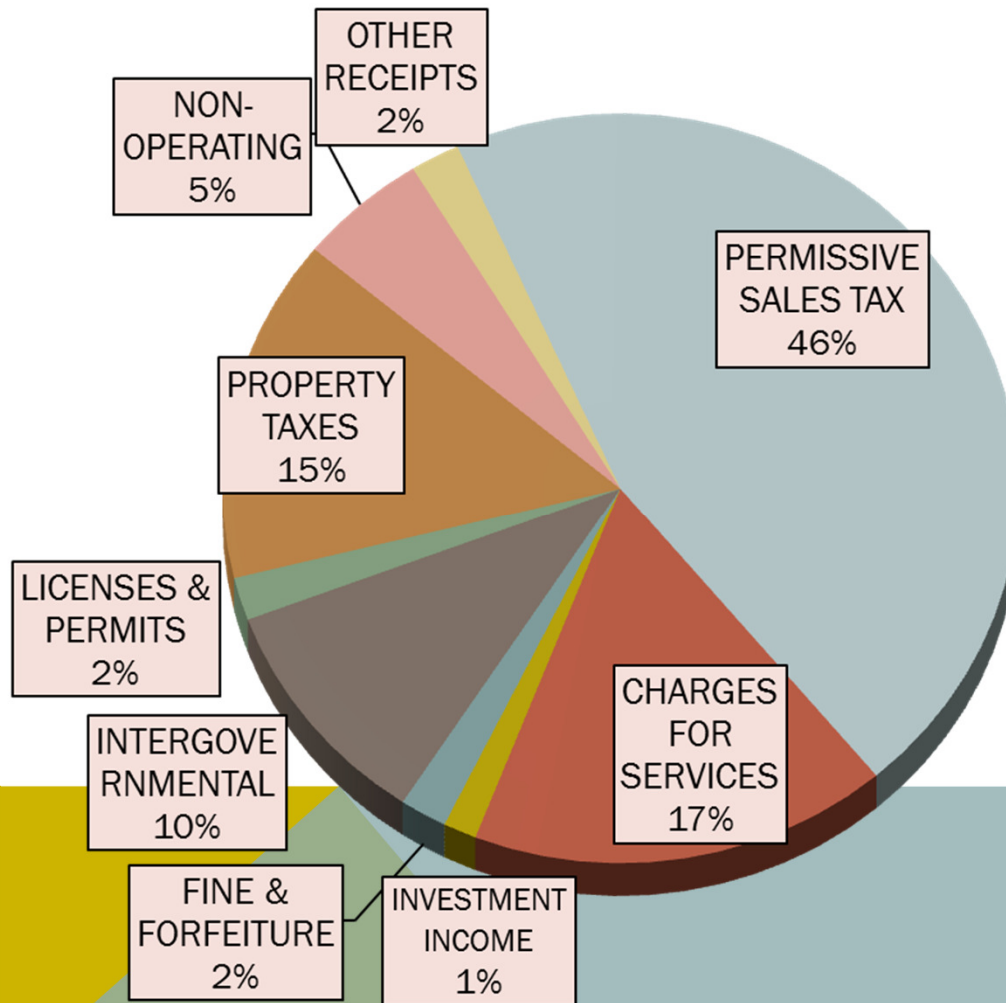
The year end fund balance is not the low point of the cash balance for General fund

- The year end target is a fund balance of 25% of operating expenses
- Actual balance low points will be closer to 16% of operating appropriations



# GENERAL FUND REVENUES

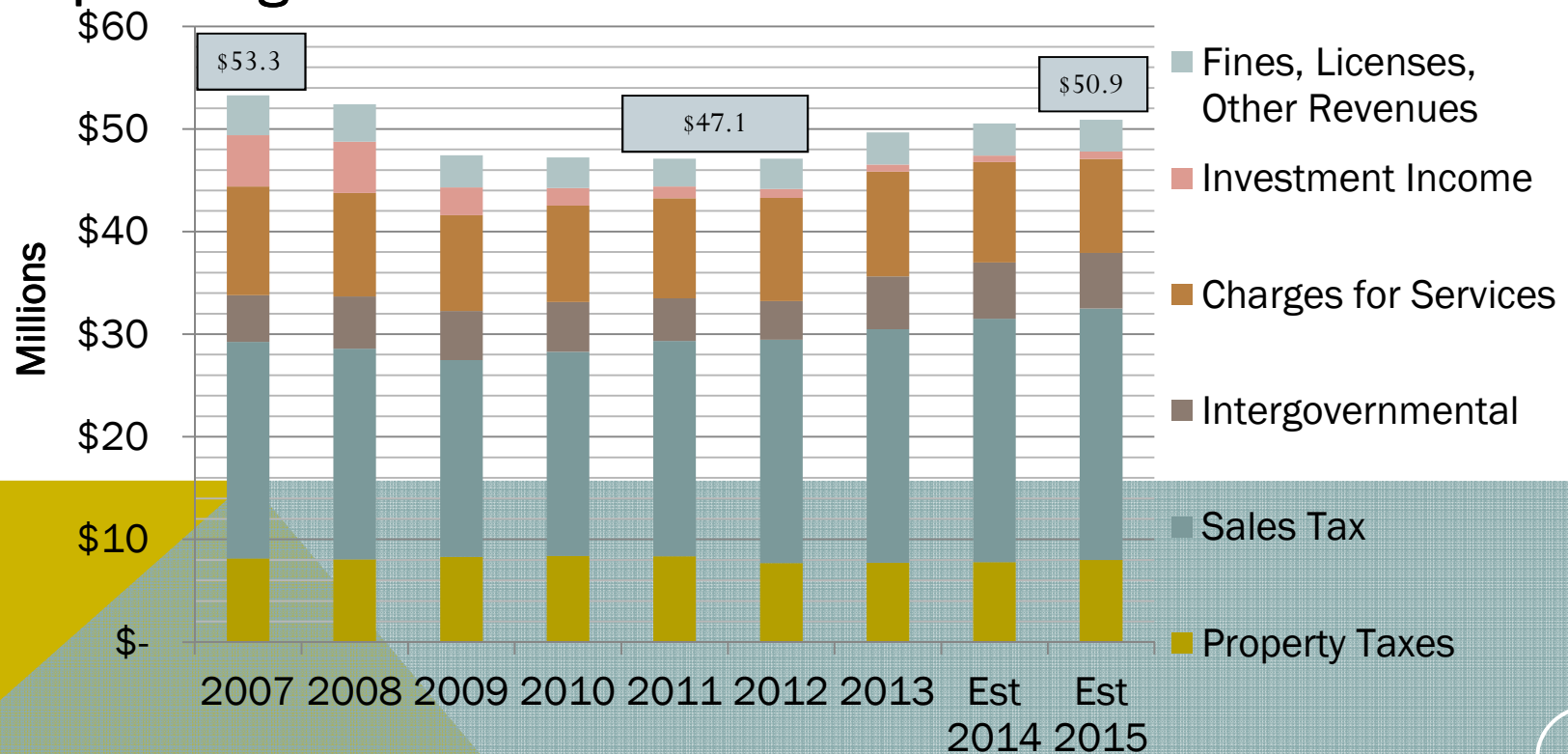
# 2015 GENERAL FUND REVENUE ESTIMATE



Sales Tax	\$24,497,000
Charges for Service	\$ 9,156,774
Property Tax	\$ 7,995,800
Intergovernmental	\$ 5,414,328
Fines/Forfeitures	\$ 1,030,500
Investment Income	\$ 728,200
License/Permits	\$ 990,700
Other	\$ 1,079,864
<b>Sub-Total Operating</b>	<b><u>\$50,893,166</u></b>
Economic Develop	\$ 633,270
Non-Operating	\$ 2,178,714
<b>Total Revenue Est.</b>	<b><u>\$53,705,150</u></b>

# HAVE WE RECOVERED?

Clermont County's peak for operating revenues occurred in 2007...Then the economy turned...We have NOT YET completely recovered...Still down \$2.4M in annual operating revenues



# **2015 GENERAL FUND APPROPRIATION**

ADMINISTRATION RECOMMENDATION

# 2015 APPROPRIATION INCREASES INCLUDED IN ADMINISTRATION RECOMMENDATION

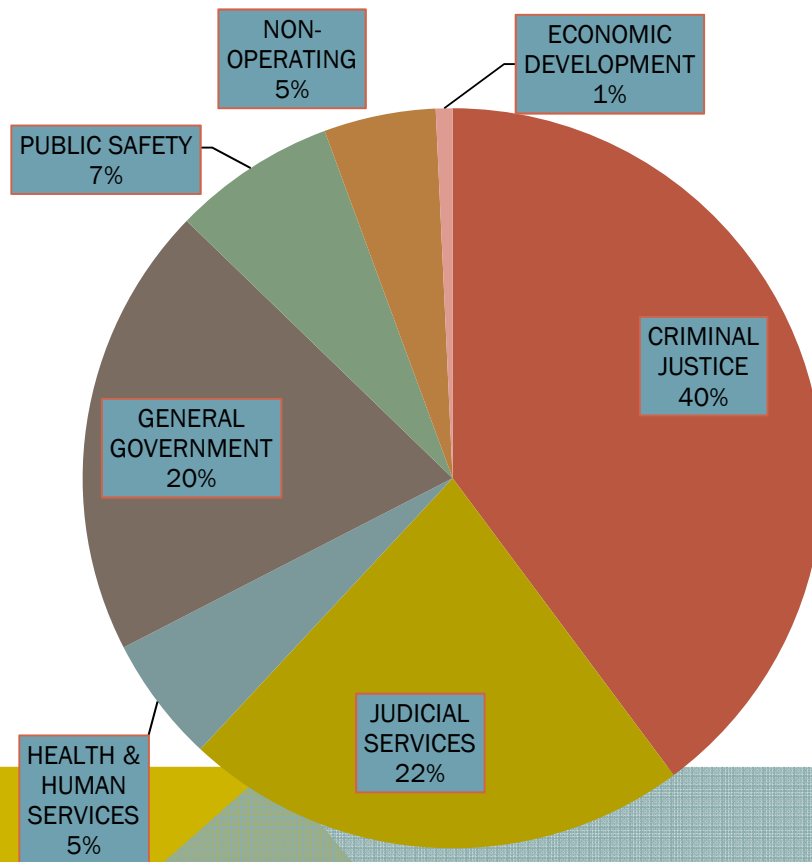
- Additional beds staffed at Adult Detention (effective Mar-Apr 2015) - \$265K
- Salary Actions of 2.35 % - \$670K
- CASC appropriated for average of 48 clients - \$691K partially offset with revenues of \$184K
- Healthcare increase of 5%+ appropriated
- Two replacement deputy positions appropriated - \$151K

## ADDITIONAL 2015 APPROPRIATION INCREASES INCLUDED IN ADMINISTRATION RECOMMENDATION

- Facilities vacant position, assumption of mailroom position and promotions - \$22K
- Facilities expenses for equipment out of warranty - \$20K
- Common Pleas Adult Probation coverage of lost grants and grant limitations - \$67K
- Juvenile Detention increase in Youth Leader pay rates - \$25K
- Juvenile Detention Youth Leader training - \$16K
- Juvenile Court Part-time Parenting Investigator - \$21K
- Juvenile Court Specialized Docket Case Manager - \$54K
- Juvenile Court increase the Magistrate hours - \$18K
- Juvenile Court Assigned Counsel - \$20K
- Probate Court additional position - \$37K
- Sheriff increase in Corrections Supervisor pay rates - \$50K
- Veterans Commission new position, rate increases , health- \$76K

11/12/2014

# 2015 GENERAL FUND RECOMMENDED APPROPRIATION BY PROGRAM AREA



<u>Program Area</u>	<u>2015 Appropriation</u>
Criminal Justice	\$21,469,957
Judicial Services	\$11,926,483
General Government	\$10,670,645
Public Safety	\$ 3,850,081
Health & Human	\$ 2,976,000
<b>Operating Sub-Total</b>	<b><u>\$50,893,166</u></b>
Economic Development	\$ 394,813
Non-Operating	<u>\$ 2,638,257</u>
<b>Total Appropriations</b>	<b>\$53,926,236</b>

# CRIMINAL JUSTICE

(\$ in thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
BCC (Drug Unit, Extradition, Labor Negotiator, CASC)	\$ 257	\$ 584	\$ 806
COMMON PLEAS COURT – PROBATION	1,104	1,161	1,283
JUVENILE DETENTION & PROBATION	1,897	1,955	2,155
MUNICIPAL COURT - PROBATION	782	861	887
SHERIFF	15,418	16,077	16,339
<b>Grand Total</b>	<b>\$ 19,459</b>	<b>\$ 20,639</b>	<b>\$ 21,470</b>



# JUDICIAL SERVICES

(\$ in thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
BCC (Crt of Appeals, Advocate/Mediation Support)	\$ 290	\$ 296	\$ 151
CLERK OF COMMON PLEAS COURTS	979	1,001	1,017
CLERK OF MUNICIPAL COURT	1,285	1,329	1,334
COMMON PLEAS COURT	1,545	1,627	1,708
DOMESTIC RELATIONS COURT	944	974	1,001
JUVENILE COURT	1,591	1,809	1,981
PROBATE COURT	365	402	409
MUNICIPAL COURT	836	857	883
PROSECUTOR	1,838	1,861	2,066
PUBLIC DEFENDER	1,300	1,317	1,372
<b>Grand Total</b>	<b>\$ 10,973</b>	<b>\$ 11,473</b>	<b>\$ 11,926</b>

# GENERAL GOVERNMENT

(\$ in thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
AUDITOR	\$ 1,461	\$ 1,369	\$ 1,213
BCC	6,563	6,881	6,788
BOARD OF ELECTIONS	982	1,260	1,102
PROSECUTOR-CIVIL	529	520	496
RECORDER	372	393	397
TREASURER	640	685	673
<b>Grand Total</b>	<b>\$ 10,549</b>	<b>\$ 11,108</b>	<b>\$ 10,671</b>

BCC – Commissioners, Facilities, Human Resources, Mailroom, Public information, Planning, Facilities, GIS, ISD, OMB, Records, Risk Management

# PUBLIC SAFETY

(\$ in thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
COMMUNICATIONS CENTER	\$ 2,242	\$ 2,336	\$ 2,444
BUILDING/PERMIT	760	874	901
EMERG MGMNT/LOC EMG PLAN AGN	100	110	110
CORONER	372	381	394
Grand Total	\$ 3,475	\$ 3,702	3,850

# HEALTH & HUMAN SERVICES

(\$ in thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
BCC	\$ 1,102	\$ 1,141	\$ 1,206
HEALTH DISTRICT – TB Clinic	40	40	40
VETERANS SERVICES	1,480	1,654	1,730
<b>Grand Total</b>	<b>\$ 2,622</b>	<b>\$ 2,835</b>	<b>\$ 2,976</b>

BCC for 2015-

Children w/ Medical handicaps - \$413,399(max)

DJFS Mandated Share - \$411,908

Child Support Enforcement Local support - \$340,000

Family & Children First support - \$37,558

# ECONOMIC DEVELOPMENT

## (NON-OPERATING)

(\$ in thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
ECONOMIC DEVELOPMENT	\$ 3,775	\$ 275	\$ 395
Grand Total	\$ 3,775	\$ 275	\$ 395

Economic Development Department covered with Restricted Conveyance fee revenues –  
2015 Estimated Revenues=\$633K

2013 includes a transfer of reimbursements to Development Fund

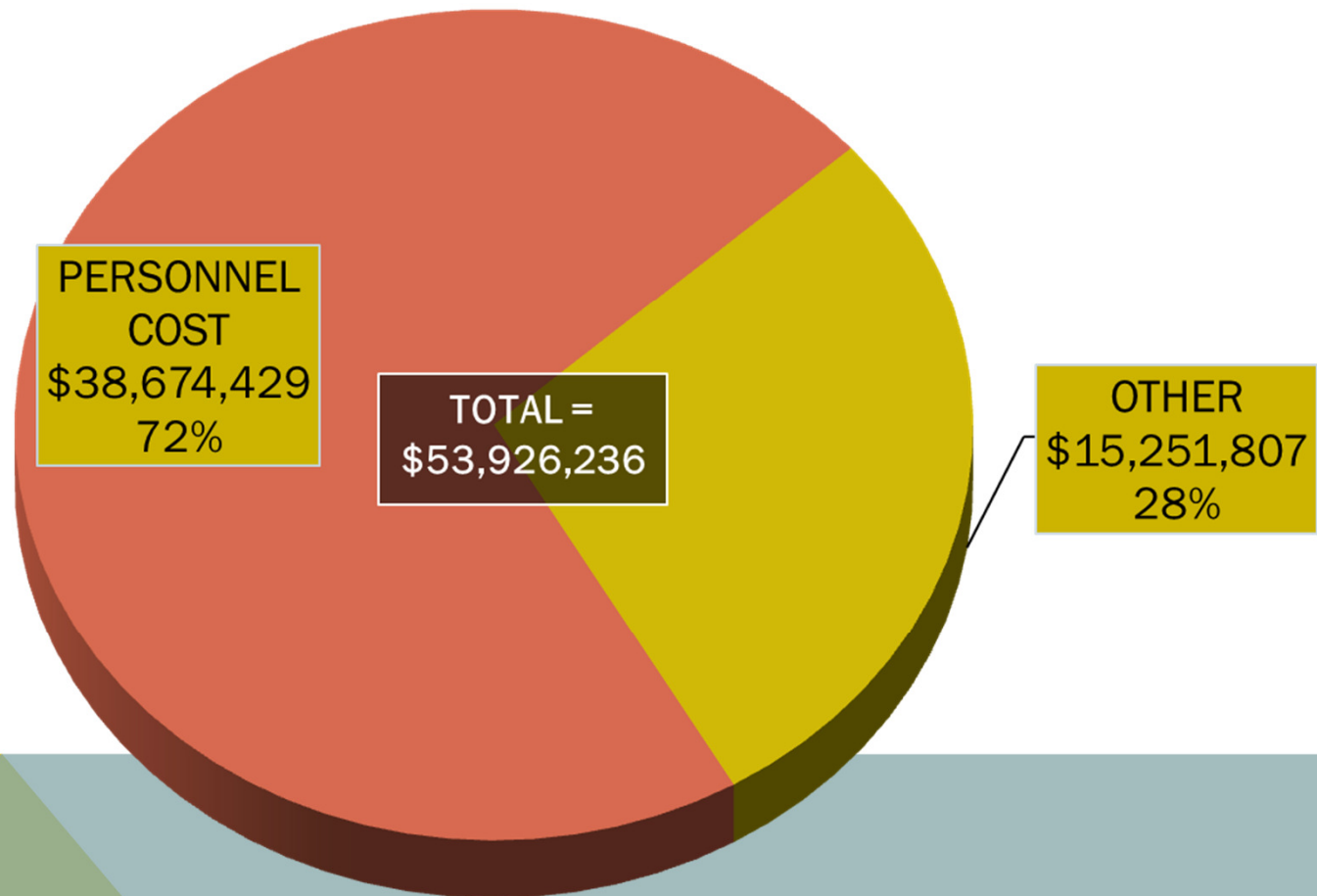
# OTHER NON-OPERATING

(\$ in thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
CRIMINAL JUSTICE (Advances/Incentive Grant/start up cost for deputies*)	\$ 38	30	42
INMATE HOUSING*	190	0	0
JUDICIAL (Advances/Grants)	0	40	40
LEGISLATIVE & EXECUTIVE (Advances/Insp Seals/HR employee/one time transfers*/one time exp*)	1,314	1,186	1,327
HEALTH & HUMAN SERVICES (Move Ohio Fwd & Home Sewage Grants, Stormwater pass through )	682	277	143
PUBLIC SAFETY (Advances/Grants/Overlapping employee)	0	75	142
WORKFORCE INVESTMENT BOARD & SWORTC	421	833	833
RETIREMENT or VACATION PAYOUT*	157	36	111
<b>Grand Total</b>	<b>\$ 2,801</b>	<b>\$ 2,477</b>	<b>\$ 2,638</b>

\* Use of fund balance, others have offsetting Non-Operating revenues

## 2015 GENERAL FUND APPROPRIATION BY EXPENSE GROUP



# 2015 GENERAL FUND SUMMARY

(\$ in thousands)

	Estimated 2015 Revenues	2015 Appropriation	Projected change in Fund Balance
General – Operating	\$50,893	\$50,893	\$ 0
General – Non-Operating	2,812	3,033	(221)
<b>TOTAL GENERAL FUND</b>	<b>\$53,705</b>	<b>\$53,926</b>	<b>(\$ 221)</b>

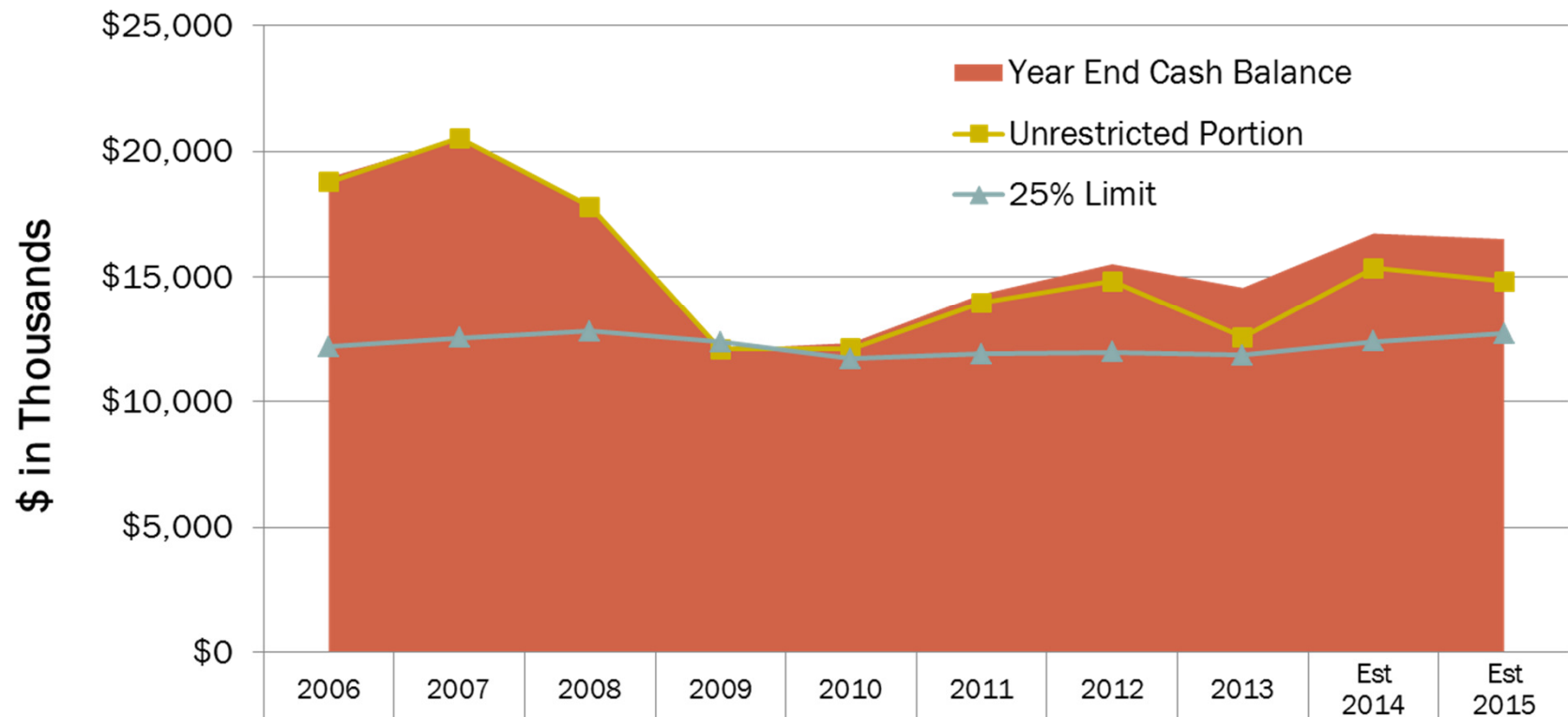


# 2015 GENERAL FUND BALANCE

- 2014 Estimated Year End Fund Balance **\$16.7M\***
  - \$1.4M of Fund Balance restricted for Economic Development
- 2015 Est. Operating Revenues **\$50.9M**
- 2015 Est. Operating Expenses **(\$50.9M)**
- 2015 Est. Non-Operating Revenue **\$ 2.8M**
- 2015 Est. Non-Operating Exp **(\$ 3.0M)**
- Est. 2015 Year End Fund Balance **\$ 16.5M\***
  - \$1.7M of the Fund Balance restricted for Economic Development

\* Includes Budget Stabilization fund

# GENERAL FUND BALANCE



Year End Cash Balance	18,971	20,512	17,744	12,087	12,344	14,311	15,517	14,570	16,737	16,516
Unrestricted Portion	18,776	20,541	17,797	12,103	12,113	13,955	14,823	12,565	15,342	14,816
25% Limit	12,198	12,551	12,822	12,371	11,702	11,892	11,967	11,857	12,396	12,721

# 2015 OTHER FUNDS APPROPRIATION

# HEALTH & HUMAN SERVICES

(NON GENERAL FUND)

(\$ in Thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
JOB & FAMILY SERVICES	\$ 23,928	\$ 27,519	\$ 27,138
DEVELOPMENTAL DISABILITIES	20,903	22,595	21,695
COMMUNITY MENTAL HEALTH	8,921	10,430	9,628
SENIOR SERVICES	5,393	5,441	5,523
FAMILY & CHILDREN FIRST	713	956	956
ANIMAL CONTROL	362	372	372
JUVENILE IV-E	76	167	172
DOMESTIC VIOLENCE SHELTER/INDIGENT GUARD.	58	70	70
MISC	13	8	19
<b>Grand Total</b>	<b>\$ 60,366</b>	<b>\$ 67,559</b>	<b>\$ 65,573</b>

# ENVIRONMENTAL & WATER RESOURCES

(NON GENERAL FUND)

(\$ in Thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
WATER RESOURCES OPERATION	\$ 31,484	\$ 34,890	\$ 32,830
WATER RESOURCES CONSTRUCTION	17,958	14,465	11,916
SOLID WASTE MANAGEMENT	485	410	562
SOIL & WATER CONSERVATION DISTRICT	364	410	422
ENVIRONMENTAL RESERVE	4	25	25
Grand Total	\$ 50,294	\$ 50,201	\$ 45,755

# TRANSPORTATION

(NON GENERAL FUND)

(\$ in Thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
ENGINEER	\$ 10,015	\$ 9,666	\$ 14,751
COMMUNITY TRANSPORTATION (CTC)	4,039	6,126	6,150
IMPROVEMENT DISTRICTS	2,102	2,200	2,521
Grand Total	\$ 16,156	\$ 17,993	\$ 23,422

# INTERNAL SERVICES

(NON GENERAL FUND)

(\$ in Thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
HEALTH INSURANCE	\$ 12,338	\$ 12,205	\$12,806
FLEET MAINTENANCE	1,635	1,870	1,811
TELECOMMUNICATIONS DIV	780	861	808
WORKER'S COMPENSATION	789	860	924
Grand Total	\$ 15,543	\$ 15,926	\$ 16,349

# GENERAL GOVERNMENT

(NON GENERAL FUND)

(\$ in Thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
BCC-Capital/Liability	\$ 5,196	\$ 8,226	\$ 9,596
AUDITOR- REA, Hotel Lodging, Acct System	3,322	3,234	3,237
CLERK CP COURT – Cert of Title	1,357	1,883	1,965
PROSECUTOR – Delq Tax	232	247	240
TREASURER- Delq Tax/Prepay	183	249	257
RECORDER - Suppl	153	156	120
<b>Grand Total</b>	<b>\$ 10,443</b>	<b>\$ 13,996</b>	<b>\$15,415</b>



# ECONOMIC & COMMUNITY DEVELOPMENT

(NON GENERAL FUND)

(\$ in Thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM	\$ 1,466	\$ 1,211	\$ 1,265
ECONOMIC DEVELOPMENT INVESTMENTS		6,000	4,000
Grand Total	\$ 1,466	\$ 7,211	\$ 5,265

# CRIMINAL JUSTICE

(NON GENERAL FUND)

(\$ in Thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
JUVENILE COURT	\$ 1,242	\$ 1,501	\$ 1,599
SHERIFF	1,618	1,452	1,494
COMMON PLEAS COURT – PROBATION	569	590	523
MUNICIPAL COURT – ADULT PROBATION	419	517	525
Grand Total	\$ 3,847	\$ 4,059	\$ 4,140

# JUDICIAL SERVICES

(NON GENERAL FUND)

(\$ in Thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
LAW LIBRARY	\$ 365	\$ 373	\$ 378
CLERK OF MUNICIPAL COURT- Computerization	222	600	595
PROSECUTOR – Advocate/Mediation	280	282	153
JUVENILE COURT – Comp/Spec Proj/VOCA	90	129	129
CLERK OF COMMON PLEAS – Computerization	69	96	96
COMMON PLEAS COURT – Spec Proj/AOJ	58	101	65
PROBATE COURT – Comp/Spec Proj	33	35	35
DOMESTIC RELATIONS COURT – Spec Proj	21	20	30
<b>Grand Total</b>	<b>\$ 1,137</b>	<b>\$ 1,636</b>	<b>\$ 1,481</b>

# DEBT

(NON GENERAL FUND)

(\$ in Thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
SPECIAL ASSESSMENT	\$ 971	\$ 961	\$ 985
GENERAL OBLIGATION – Special Assessment portion	439	90	88
Grand Total	\$ 1,411	\$ 1,050	\$ 1,072

# PUBLIC SAFETY

(NON GENERAL FUND)

(\$ in Thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
EMERGENCY MANAGEMENT	\$ 360	\$ 260	\$ 263
FEMA	274	0	0
WIRELESS 911	75	901	353
Grand Total	\$ 709	\$ 1,161	\$ 617

# PARKS

(NON GENERAL FUND)

(\$ in Thousands)

	2013 ACTUAL	2014 ORIGINAL APPROP	2015 APPROPRIATION
PARK DISTRICT OPERATING	\$ 593	\$ 554	\$ 563
PARK DISTRICT CAPITAL	447	39	44
Grand Total	\$ 1,040	\$ 593	\$ 608

# PROGRAM SUMMARY- ALL OTHER FUNDS

(\$ in Thousands)

Program Area	2013 Actual	2014 Original Appropriations	2015 Appropriations
Health & Human Services	\$ 60,366	\$ 67,559	\$ 65,573
Environmental & Water Resources	\$50,294	\$50,201	\$45,755
Transportation	\$14,053	\$15,793	\$20,901
Internal Services	\$15,543	\$15,797	\$16,349
General Government	\$10,443	\$13,996	\$15,415
Economic & Community Development	\$1,466	\$7,211	\$5,265
Criminal Justice	\$3,847	\$4,059	\$4,140
Improvement Districts	\$2,102	\$2,200	\$2,521
Judicial Services	\$1,137	\$1,636	\$1,481
Special Assessments	\$1,411	\$1,050	\$1,072
Public Safety	\$709	\$1,161	\$617
Parks	\$1,040	\$593	\$608
<b>Grand Total</b>	<b>\$162,413</b>	<b>\$181,257</b>	<b>\$179,696</b>

# 2015 APPROPRIATION SUMMARY



# 2015 FUND TYPE SUMMARY

(\$ in Thousands)

Fund Type	Estimated 2015 Revenues	2015 Appropriation	Projected change in Fund Balance
General – Operating	\$ 50,893	\$ 50,893	\$ -
General – Non-Operating	2,812	3,033	(221)
Special Revenue	67,464	70,040	(2,576)
Debt Service Funds	167	167	-
Special Assessment Funds	994	985	9
Capital Project Funds	4,992	13,682	(8,690)
Enterprise Funds	44,443	44,729	(286)
Outside Agency Funds	27,618	33,746	(6,127)
Internal Service Funds	16,179	16,349	(169)
<b>TOTAL ALL FUNDS</b>	<b>\$ 215,563</b>	<b>\$ 233,623</b>	<b>\$ (18,060)</b>